

**NEWPORT CONSOLIDATED JOINT SCHOOL DISTRICT No. 56-415**  
**Pend Oreille County, Washington**  
**September 1, 1993 Through August 31, 1994**

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**Schedule Of Findings**

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1. Controls Over Staff Mix Reporting Should Be Improved

Our audit of the Legislative Evaluation and Accountability Program (LEAP) placement for certificated personnel disclosed occurrences of incorrect reporting of academic credits earned.

Our sample for testing of LEAP placement was composed of ten certificated personnel. Our test indicated that four of the individuals tested had various errors in the documentation in their files. One file contained errors that affected the state funding level. The Superintendent of Public Instruction (SPI) accordingly overpaid the district \$2,312. Contracts to teachers were correct in all cases.

Staff mix factors are an integral part of the state funding formula for school districts. The factors are determined by each individual's educational training and professional experience as of October 1 of each year and assigning to them, on this basis, the appropriate staff mix factor from the LEAP table. Both the table and guidelines for placement upon the table are set forth in Chapter 392-121 WAC.

WAC 392-121-280 states in part:

School districts shall have documentation on file and available for review which substantiates each certificated employee's placement on the state-wide salary allocation schedule . . . .

District officials were not aware they had incorrectly calculated and reported the academic credits of the individuals involved.

We recommend district officials correct all staff mix data to reflect the correct academic credits. We further recommend the district refund \$2,312 to SPI.